

**ILLINOIS INDEPENDENT TAX TRIBUNAL  
CHICAGO, ILLINOIS**

---

<b>NAPERVILLE IMPORTS, INC. d/b/a</b>	)
<b>MERCEDES-BENZ OF NAPERVILLE,</b>	)
<b>v.</b>	)
	)
<b>DEPARTMENT OF REVENUE</b>	)
<b>OF THE STATE OF ILLINOIS</b>	)

---

**Case No. 14-TT-85  
Judge Brian F. Barov**

**NOTICE OF MOTION**

To: **Fred Marcus**  
**HORWOOD MARCUS & BERK CHTD.**  
**500 West Madison St., Ste. 3700**  
**Chicago, Illinois 60661**  
[fmarcus@hmblaw.com](mailto:fmarcus@hmblaw.com)

**Brian R. Harris**  
**AKERMAN LLP**  
**401 East Jackson St., Ste. 1700**  
**Tampa, Florida 33602**  
[brian.harris@akerman.com](mailto:brian.harris@akerman.com)

Please be advised that on June 11, 2014 at 9:45 a.m., the undersigned will appear before Judge Brian F. Barov, or any other Judge of the Illinois Independent Tax Tribunal, 160 N. LaSalle, Room 704, Chicago, Illinois, and shall then and there present the **Illinois Department of Revenue's Motion to Extend**, a copy of which is attached and served upon you.

State of Illinois, Department of Revenue  
by: **LISA MADIGAN**, Illinois Attorney General

by: /s/ Faith Dolgin  
Faith Dolgin, SPAAG  
100 W. Randolph St., 7<sup>th</sup> Floor  
Chicago, Illinois 60601  
(312) 814-3185

**CERTIFICATE OF SERVICE**

The undersigned, an attorney, certifies that she served a copy of this Notice of Motion and the document therein mentioned on the parties set forth above, by U.S. Mail and by email on June 4, 2014.

s/ Faith Dolgin  
Faith Dolgin

**ILLINOIS INDEPENDENT TAX TRIBUNAL  
CHICAGO, ILLINOIS**

---

---

<b>NAPERVILLE IMPORTS, INC. d/b/a</b>	)	
<b>MERCEDES-BENZ OF NAPERVILLE,</b>	)	<b>Case No. 14-TT-85</b>
<b>Petitioner,</b>	)	
<b>v.</b>	)	<b>Judge Brian F. Barov</b>
	)	
<b>DEPARTMENT OF REVENUE</b>	)	
<b>OF THE STATE OF ILLINOIS,</b>	)	
<b>Respondent.</b>	)	

---

---

**ILLINOIS DEPARTMENT OF REVENUE’S MOTION TO EXTEND**

NOW COMES the State of Illinois, Department of Revenue (“Department), by and through its attorney, LISA MADIGAN, Illinois Attorney General, and moves this Tribunal to enter an order extending the time within which the Department may file its Answer. In support of this Motion, the Department states as follows:

1. The Petitioner, Naperville Imports, Inc. d/b/a Mercedes-Benz of Naperville, filed a Petition with this Tribunal on May 16, 2014.
2. Pursuant to an Order entered on May 16, 2014, the Department is required to file its Answer to the Petition on June 16, 2014.
3. The Taxpayer, in its Petition, is challenging two Notices of Tax Liability (NTL) proposing liability under the Retailers’ Occupation Tax Act, *35 ILCS 120/1, et seq.*, as well as a Notice of Tentative Audit Denial of Claim. The primary issue raised by the Taxpayer is whether, pursuant to *86 Ill. Admin. Code § 130.455*, the Department properly disallowed certain advance trade credits claimed by the Taxpayer to reduce its gross receipts subject to Retailers Occupation Tax. The disallowed advance trade credits resulted in most of the liability asserted on each of the NTL’s.

4. That issue, the scope and allowance of advance trade credits under §130.455, is presented in a number of other cases currently pending in other jurisdictions and which will be the subject of settlement discussions scheduled to take place in the next few weeks between the Department and counsel for the Petitioner. Any settlement with respect to the advanced trade credit issue in those cases may affect the Department's position or potentially resolve this matter in the Tribunal.

5. The Department requests an extension of time within which to file its Answer in this case given the posture of other pending cases involving the same issue as that raised by the Petitioner in this case.

6. This Motion is made in good faith and not for purposes of delay.

7. Counsel for the Taxpayer has no objection to the Department's request for an extension of time.

WHEREFORE, the Illinois Department of Revenue respectfully requests that an order be entered (1) granting the Department an extension of time within which to file its Answer to the Petition; and (2) granting the Department such other and further relief as this Court deems just and proper.

Respectfully submitted,

by: State of Illinois, Department of Revenue  
LISA MADIGAN, Illinois Attorney General

by: /s/ Faith Dolgin  
Faith Dolgin, SPAAG  
100 W. Randolph St., 7<sup>th</sup> Floor  
Chicago, Illinois 60601  
(312) 814-3185